

Internal Revenue Service, Treasury

§ 1.641(a)-0

Section 1.642(c)-6 also issued under 26 U.S.C. 642(c)(5).

Section 1.643(a)-8 also issued under 26 U.S.C. 643(a)(7).

Section 1.643(h)-1 also issued under 26 U.S.C. 643(a)(7).

Section 1.642(c)-6A also issued under 26 U.S.C. 642(c)(5).

Section 1.645-1 also issued under 26 U.S.C. 645.

Sections 1.663(c)-1, 1.663(c)-2, 1.663(c)-3, 1.663(c)-4, 1.663(c)-5, and 1.663(c)-6 also issued under 26 U.S.C. 663(c).

Section 1.664-1 also issued under 26 U.S.C. 664(a).

Section 1.664-2 also issued under 26 U.S.C. 664(a).

Section 1.664-3 also issued under 26 U.S.C. 664(a).

Section 1.664-4 also issued under 26 U.S.C. 664(a).

Section 1.664-4A also issued under 26 U.S.C. 664(a).

Section 1.671-2 also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.672(f)-1 also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.672(f)-2 also issued under 26 U.S.C. 643(a)(7) and 672(f)(3) and (6).

Section 1.672(f)-3 also issued under 26 U.S.C. 643(a)(7) and 672(f)(2) and (6).

Section 1.672(f)-4 also issued under 26 U.S.C. 643(a)(7) and 672(f)(4) and (6).

Section 1.672(f)-5 also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.679-1 also issued under 26 U.S.C. 643(a)(7) and 679(d).

Section 1.679-2 also issued under 26 U.S.C. 643(a)(7) and 679(d).

Section 1.679-3 also issued under 26 U.S.C. 643(a)(7) and 679(d).

Section 1.679-4 also issued under 26 U.S.C. 643(a)(7), 679(a)(3) and 679(d).

Section 1.679-5 also issued under 26 U.S.C. 643(a)(7) and 679(d).

Section 1.679-6 also issued under 26 U.S.C. 643(a)(7) and 679(d).

Section 1.684-1 also issued under 26 U.S.C. 643(a)(7) and 684(a).

Section 1.684-2 also issued under 26 U.S.C. 643(a)(7) and 684(a).

Section 1.684-3 also issued under 26 U.S.C. 643(a)(7) and 684(a).

Section 1.684-4 also issued under 26 U.S.C. 643(a)(7) and 684(a).

Section 1.684-5 also issued under 26 U.S.C. 643(a)(7) and 684(a).

Section 1.701-2 also issued under 26 U.S.C. 701 through 761.

Section 1.704-3 also issued under 26 U.S.C. 704(c).

Section 1.704-3T also issued under 26 U.S.C. 704(c).

Section 1.704-4 also issued under 26 U.S.C. 704(c).

Section 1.705-2 also issued under 26 U.S.C. 705 and 1032.

Section 1.706-1T also issued under 26 U.S.C. 706(b).

Section 1.706-3T also issued under 26 U.S.C. 444(f).

Sections 1.707-2 through 1.707-9 also issued under 26 U.S.C. 707(a)(2).

Section 1.721-1 also issued under 26 U.S.C. 721.

Section 1.731-2 also issued under 26 U.S.C. 731(c).

Section 1.732-1 also issued under 26 U.S.C. 732.

Section 1.732-2 also issued under 26 U.S.C. 732.

Section 1.732-3 also issued under 26 U.S.C. 732(f).

Section 1.734-1 also issued under 26 U.S.C. 734.

Section 1.743-1 also issued under 26 U.S.C. 743.

Section 1.751-1 also issued under 26 U.S.C. 751.

Section 1.755-1 also issued under 26 U.S.C. 755.

Section 1.755-2 also issued under 26 U.S.C. 755 and 26 U.S.C. 1060.

Section 1.761-2 also issued under 26 U.S.C. 446(b) and 26 U.S.C. 761(a).

Section 1.807-2 also issued under 26 U.S.C. 817A(e).

Section 1.809-10 also issued under 26 U.S.C. 809(b)(2) and (g)(3).

Section 1.811-3 also issued under 26 U.S.C. 817A(e).

Section 1.812-9 also issued under 26 U.S.C. 817A(e).

Section 1.817A-1 also issued under 26 U.S.C. 817A(e).

Section 1.832-4 also issued under 26 U.S.C. 832(b)(5)(A).

Sections 1.846-1 through 1.846-4 also issued under 26 U.S.C. 846.

Section 1.848-2 also issued under 26 U.S.C. 845(b) and 26 U.S.C. 848(d)(4)(B).

Section 1.848-3 also issued under 26 U.S.C. 848(d)(4)(B).

SOURCE: T.D. 6500, 25 FR 11814, Nov. 26, 1960; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS

ESTATES, TRUSTS, AND BENEFICIARIES

GENERAL RULES FOR TAXATION OF ESTATES AND TRUSTS

§ 1.641 [Reserved]

§ 1.641(a)-0 Scope of subchapter J.

(a) *In general.* Subchapter J (sections 641 and following), chapter 1 of the Code, deals with the taxation of income